

**MARKETING SYSTEM OF SALES
OF INDUSTRIAL ENTERPRISES IN TERMS
OF SUSTAINABLE ECONOMIC DEVELOPMENT**

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Abstract. The theoretical and methodological foundations of the marketing system of formation of sales for industrial enterprises are developed in the work. The evolution of the understanding of the essence of the concepts of sales, sales, sales is considered. Interpretation of the concept of sales by understanding from the standpoint of economic, accounting, marketing approaches is analyzed. The author's understanding of this concept is given. The peculiarities of marketing policy and sales policy of industrial enterprises are studied. The author's understanding of sales marketing as an integrated approach to the formation of the marketing system for industrial enterprises is offered.

Keywords: sales, sales system, marketing, policy, distribution marketing policy, sales policy, sales marketing.

Introduction. In modern conditions of market relations development, the ability of an industrial enterprise to qualitatively organize product sales is of primary importance. To ensure its long-term sustainable development, each enterprise seeks to increase the efficiency of sales activities based on the rational use of resource potential, to increase profit and profitability, to optimize product distribution channels, etc. Modern realities confirm

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that this task becomes especially urgent in conditions of growing resource scarcity, increasing competition, globalization and socialization of business, the need to improve its environmental safety.

Therefore, in order to maintain a competitive level of sales and even more so to increase sales due to an increase in the number of products, it is essential to develop and implement new sales organization technologies that will be based on the integration of existing approaches and sales methods.

Despite the large number of scientific works in this area and the practical needs of sustainable development, the conceptual apparatus of the sales activity of enterprises requires its study in the historical aspect – a dialectical approach.

It will allow to reveal key aspects in understanding of formation, to compare with modern tendencies, conditions, challenges of sustainable development and to develop the integrated representation by the most optimal decomposition of their structural content. Such approach will allow from a holistic point of view for all components involved to form in the future marketing systems that will meet the requirements of sustainable development at the enterprise.

1. The evolution of the formation of sales of industrial enterprises

Due to radical changes in economic conditions in Ukraine in the transition to a market economy, industrial enterprises faced the need to independently provide not only production but also marketing of their products. Under the conditions of shrinking effective demand and competition with imported goods, the problem of sales became of paramount importance.

Sales issues are closely related to the system of management that prevails in the country. From the 1920s to Ukraine's independence in the 1990s, the socialist system of management dominated in Ukraine. After independence Ukraine switched to a market system of economic management.

In the modern period it is at the stage of entering the system of sustainable economic development. These systems dealt with marketing in different ways. Under socialism, marketing was influenced by the main types of economic property, such as state, public and collective property. The market economy added private ownership based on entrepreneurial activity.

Studying the interpretation of the concepts of «trade», «realization», «sales» by many researchers, it should be noted that there is no unified

approach to the understanding of these categories. First of all, this is due to the differences in the approaches of different management systems.

According to the interpretation of the Soviet Encyclopedic Dictionary, the literal translation of the term «realization» from Latin, *realis* – real, valid [1, p. 76] and from French, *realization* – implementation of something [2, p. 477] has nothing to do with product realization. The main task for the enterprise is to make a profit, the main condition of which is the production of profitable, competitive products.

In 1961, P. N. Vasylenko determines that the sales process consists in the fact that the company (supplier) sells to other companies (buyers) produced finished products and receives for it the appropriate amount of money [3, p. 37].

In 1964, A. N. Efimov uses the concept of «sales» with the specification of «industrial products in the USSR» – the planned organization of the supply of products by socialist industry, its timely implementation and rational promotion from producers to consumers. Industrial sales refers to the sale of industrial and technical products, as opposed to trade, which organizes the sale of consumer goods [4, p. 927].

This interpretation makes it possible to try to avoid the usual notion of «sale» by emphasizing «instead of trade», explaining one concept at the expense of the other. This allows us to establish the difference between «selling», which is characteristic only of trade, and the broader concept of «realization».

As can be seen, the main task was to shift the emphasis to the planned organization through the transfer of products, «rational promotion from producers to consumers» without the use of the market mechanism of setting its price, the prohibition of private property. Indeed, the transfer of property in the USSR took place only in trade between individuals and legal entities or between individuals.

The exchange between enterprises did not involve a transfer of ownership, since all enterprises were owned by the state. This changed the main task of enterprises, both production and trade – the fulfillment of the plan. Its indicators were calculated without regard to the market situation and consumer needs. This led to the achievement of the desired volume of goods produced, services rendered, works performed extensively, to the reduction of costs without the qualitative quantity of products. Under these conditions, the identification of the concepts of «sales» with «trade» and «realization» is justified (Table 1).

Table 1

**Interpretation of the concepts of «realization», «trade», «sales»
by different researchers**

Source	The concept and its meaning
Bagriy P.I., Doroguntsov S.I. [5, p. 468]	Sales of products – the release of goods and receiving payment for them.
Efimov A.N. [4, p. 929]	Realization of products – sale of goods and receipt of payment for them.
Zagorodniy A.G., Voznyuk G.L. [2, p. 213]	Trade – the sale of finished goods (works, services).
Butynets F.F. [6, p. 660]	Trade – the sale, realization of the enterprise, organization, entrepreneurs, manufacturers of its products, goods for monetary gain, to ensure the receipt of funds.
Borisov A.B. [7, p. 572]	Sale – the transfer of goods to another person in exchange for money.
Mocherny S.V., Larina J.S., Ustinko O.A., Yuri S.I. [10, p. 188] V.2.	Sale (marketing) of goods, products (works, services) – sale of goods, products (works, services) by a producer to a consumer. Sale (sales) is the final stage of capital circulation, at which its commodity form is changed into monetary form.

Enterprises did not sell their products, they made planned deliveries to other enterprises, without the transfer of ownership (state ownership). The movement of funds also had a formal character, the profit received did not correspond to the actual costs incurred. The profits received were distributed appropriately at the state level in a planned manner: between the enterprises of the industry, a limited issuance of bonuses to workers, financing of additional projects. The enterprise could distribute profits after coordinating the plan with higher organizations.

In a market economy, the success of sales depends on the conformity of the supply of goods to effective demand. However, for a particular enterprise, the success of sales activities is determined by the proper organization of the promotion of goods on the market. The system of organization of production and sales, aimed at achieving the maximum market effect in their respective components is called marketing [8, p. 352].

In the context of sustainable economic development, marketing and its tools are undergoing changes and reassessment of approaches to the use and construction of effective marketing activities of the enterprise.

The development of market relations has led to the emergence of different approaches to the management of sales activity and distribution in general and caused an expansion of the interpretation of the concepts by which these processes are implemented. In the modern literature it is possible to meet identification concepts «sales», «distribution of goods», «trade», as well as various approaches to their implementation. It is advisable to analyze and systematize the opinions of analysts on the definition of these categories.

The intensive development of market relations has caused even greater differences of opinion among researchers regarding sales, as in terms of which specialization to interpret it (economic, accounting, marketing).

From the position of accounting specialist Fomina O.V. the terms «realization» and «sale» mean the same event, with the only difference that realization is the process of alienation of an asset, lasting in time, and realization is interpreted as the actual moment of alienation, transfer of ownership of the asset. Sales should be interpreted as a tripartite process of bringing goods to the consumer, in which at the time of sale, first, there is a transfer of ownership of the object of sale from the seller to the buyer and the expected receipt of economic benefits – revenue, secondly, expenses are recognized and, thirdly, there is a comparison of income and expenses, which allows to determine the financial result of the sale – profit, loss or break-even. The category «sale» should be used in the activities of a commercial enterprise, and the category «sales» should define the activities of the manufacturer associated with the physical movement of goods from the place of manufacture to the places of use, as this concept is much narrower than the previous one [9, p. 14].

In the modern Ukrainian economy, there is no unified terminology of realization, sales and trade. Contradictions in modern views on these economic categories do not allow to clarify their functions and relationships. The need for a transition to a unified terminology in the scientific sphere, which studies the processes of bringing products from producer to end consumer, has become urgent.

According to the Encyclopedic Dictionary of Economics, marketing is a set of post-production operations carried out by legal entities and individuals from the production of products to their sale to the buyer. The main functions of sales: 1) continuing the process of direct production (completion and preparation for sale). Preparation for sale includes sorting, packing, and labeling. The finalization of goods is often carried out in order to adapt them

to local conditions, in particular to the requirements of the regional system of standards; 2) the final determination of the price value of goods, taking into account the ratio of supply and demand; 3) strengthening the competitiveness of goods through advertising, providing a set of after-sales service, etc.; 4) market research, active influence on production based on the study of customer needs. Concretization of the category «sale of goods» is the concept of «sales channel». A constituent part of sales is the sale of goods, personal business communication between the seller and the buyer on the quality and price of goods, aimed at the transfer of goods by the seller to the buyer for a certain fee. The main method of selling goods is indirect sale, which is carried out through commodity exchanges, trading houses, supermarkets and intermediaries.

The second most important method of selling goods is direct, in which there are no intermediaries between producers and consumers. A form of direct and indirect sales is the sale of goods and services by telephone. A cautious method of selling goods is trade on credit [10, p. 259].

Bilenky O. Y. clarifies the concept in accordance with the subject of study, defining sales as (the process of interaction with the physical transfer of goods and ownership rights to the end buyer), and sales – the process of establishing interaction with a potential buyer to transfer ownership of a wholesale batch of goods for resale or processing [11, p. 11–12].

According to Russian analyst S. Efimova, marketing is a complex of commercial, organizational and technological measures to bring the product to the end consumer. Organizational activities here include: the selection of sales partners; conclusion of contracts with them; accounting and control of contracts; determination of sales channels; development of sales plans and delivery schedules. Conducting commercial activities is: the study of the market, consumers; sales promotion; promotion of goods on the market. Technological activities include: shipment, loading, unloading of products; its acceptance by quantity and quality; transportation; storage; preparation for sale.

In general, according to S. Efimova, the role in sales in the enterprise is defined as follows:

- there is a final assessment in the field of sales effectiveness activity;
- in the sales network is the final preparation goods for sale;
- there is a direct contact with the consumer during sales activities, which allows to get the most important marketing information;

– a well-formed sales network has a significant impact on improving competitiveness [12, p. 146].

That is, in modern science sales are understood in both broad and narrow meanings of the word. Sales in the narrow sense are interpreted as the sale of goods, the operation of the contract – the sale and transfer from the seller to the buyer of ownership of the products and the goods themselves. Sales in the broad sense – this is all operations from the moment the goods leave the enterprise to the moment of transfer of purchased goods to the buyer. In this sense, sales covers two phases of the reproduction cycle «production – distribution – exchange – consumption», namely distribution and exchange. Therefore, sales-distribution relations are quite complex, which is largely due to the complexity and versatility of marketing, within the framework of which sales function these relations are implemented.

Researches of works of the scientists studying the problems of marketing, commercial activity, have led to a conclusion that there is no uniform approach to definition of a category «sales». The result of these researches became the following classification views on a problem of interpretation of category «sales» from the point of view of marketing (Table 2).

Interpretations of the concept of «sales» [13; 14] are quite narrow. They do not reflect all aspects of sales as an activity carried out with the use of marketing principles. Sales as a set of marketing activities and activities to sell products. This approach to the definition of sales is given [15; 17]. The disadvantage of this approach to the interpretation of the concept of «sales» as one of the categories of marketing is that the definitions of sales, which are considered, do not emphasize one of the main goals of the enterprise in marketing – the satisfaction of consumer needs.

The most accurate concept, from our point of view, is given by L. V. Balabanova [18], where the author combines the process of inventory management with customer satisfaction and the goal of the company to make a profit.

The direction defining the essence of sales as a trading process from the producer to the buyer, as one of marketing categories seems to the overwhelming majority of scientists [16; 20; 21; 22]. Consideration of sales from this point of view has prompted many scientists in their definitions not to distinguish between the concepts of «sales» and «distribution» (Table 3).

Table 2

Interpretation of the category «sales» in terms of marketing

Source	The concept and its meaning
A.G. Zagorodniy [13]	Sales are defined as the sale of finished goods (works, services).
L.E. Vardanjan [14, p. 205]	Sales is a personalized, direct, two-way process of contact and persuasion to increase sales in the marketplace.
A. Kusom [15, p. 139]	Sales is a sales activity, the purpose of which is to sell the company's products or services and obtain a certain profit, but also various preparatory activities for the profitable formation and development of company relationships with potential customers, including information about markets.
D. Balt [16, p. 17]	Sales is a vital link in the system of relationships between an enterprise and its consumers, and the main functions of sales activities are the study of demand, capacity utilization and distribution of goods in the market.
G. Stuart [17, p. 57]	Sales are «activities related to such tasks as: credit control, trade, product promotion, contacts with large customers, demonstrations, after-sales service».
L.V. Balabanova [18, p. 14]	«Sales is the process of organizing transportation, warehousing, maintaining inventory, picking, promotion to the wholesale and retail trade, pre-sale preparation, packaging, and sale of goods to meet the needs of customers and generate profit on that basis».
P. Kotler [19]	Sales as the process of selling products for the purpose of converting goods into money and meeting consumer demand.

Table 3

Interpretation category «sales» as «distribution»

Source	The concept and its meaning
J.R. Evans and B. Berman [p. 38]	«Distribution is the wholesale and retail function of directing products to various consumer markets. Distribution and sales contain three elements: transportation, storage, and consumer contact».
P. Drucker [p. 47]	Moving goods and storing them are components of the same selling activity.
Dichtlem E. and Hershgen X. [p. 34]	Distribution is «the process, the regulation of all productive activity aimed at moving the product in space and time from the place of production to the place of consumption».

Considering the above approaches to the interpretation of sales, we can conclude that there is no clear definition of the content of this category. The study of scientists' understanding of the importance of sales at the enterprise also proves that some scientists do not consider sales only from the marketing point of view, although they speak about sales activity of the enterprise as one of the components of marketing activity. The definition of sales from the position of marketing should reflect features of sales activity of the enterprise, for which marketing is one of the most important directions of integral management system on all aspects for its activity.

Thus, summarizing the studies of evolution from different points of view of scientists and taking into account modern business conditions, we can formulate the following definition of the term: sales is the process of organizing the effective movement of goods through distribution channels.

2. The structure of marketing policy in industrial enterprises

In the transition to a market economy, scientists pay great attention to enterprise management as the basis of marketing orientation. Marketing management is considered as a complex process aimed at meeting the needs of the market and profit on this basis. Development, production, sales, as well as the conditions and opportunities of marketing activities are subordinated to a single goal – to sell the goods on the market and ensure the profitability of the enterprise.

One of the main aspects of sustainable development of domestic industrial enterprises is the development and implementation of an effective marketing policy, which is currently interpreted as a multi-level system of targeted measures, plans, marketing programs, providing an overall focus on consumers, achieving company development goals through the implementation of effective marketing strategies [23, p. 257].

The sales system is one of the most important in the marketing policy of an enterprise. In marketing policy, marketers are engaged in selecting the most optimal sales channel, a method of selling goods, which, if used effectively, will undoubtedly increase the company's profits.

There is a gap between the marketing decisions made at the enterprise and the approaches used by sales representatives at the point of sale. The reason for this gap is the lack of well-defined management processes to ensure that the manufacturer controls the entire process of promoting the

product to the consumer and to maintain feedback with the customer in order to determine their level of satisfaction with the purchase. And such reasons are based on the inconsistency in the processes of organization and construction of sales policy, which consists in the distinction between the goals of marketing policy of distribution and sales policy of industrial enterprises.

If to analyze what marketing distribution policy is, from the point of view of T. Primak, marketing distribution policy is a complex of strategic, organizational, financial and other measures closely interconnected in a flexible system of management of material, information and other flows in the post-production period [25, p. 93].

Thus, S. Ilyashenko gives the following definition of this concept: «Marketing distribution policy is a set of measures and relevant operations aimed at effective planning, organization, regulation and control of the delivery of goods and services to consumers to meet their needs and profit» [26, p. 238].

The tasks of marketing distribution policy cover the following priorities [26, p. 259]: logistics, distribution, sales (organization of activities in the sales channel; coordination of the policy of selling goods to end users with the policy of their production; organization of work with end users, etc.).

The task of market participants is to carry out a mutually beneficial commodity-money exchange between the seller and the buyer. At the same time, the initiative remains with the company offering its product. It must offer products that meet consumer expectations and do so better than competitors. At the same time, the manufacturer must create its own sales system or consider the requirements of intermediaries who deliver the goods to the consumer in the right place, at the right time and in the right quantity [27].

Generalizing the views of domestic researchers, from our point of view, the product distribution policy of the production enterprise is a set of complex structured actions to build a system of physical product delivery through established channels, the effectiveness of which depends on the needs and interests of all participants involved in this process.

The main components involved in the process of forming a distribution policy are shown in Figure 1.

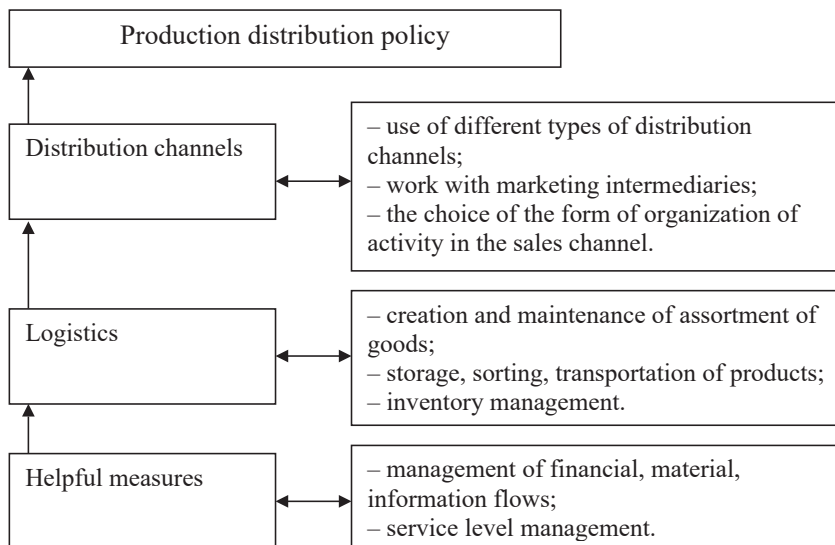


Figure 1. Components of the distribution policy of a manufacturing enterprise

Source: developed by the authors of [15; 25; 26]

It should be noted that the term «policy» is usually used as a broad concept and characterizes rather a specific area of marketing.

According to the existing ideas about the concept of «policy» the following approaches to its definition can be distinguished: policy as a set of principles, methods, rules of decision-making to achieve the goals of the enterprise; policy as a general guide in management. It is necessary to note the sphere of application of marketing policy. It significantly depends on its interpretation, as well as on specific types of economic and managerial systems [28, p. 223].

The sales policy of the enterprise means a set of principles, methods and measures used by the management for organization and management of sales activities of the enterprise in order to ensure the effective sale of goods within certain target markets. The main purpose of the sales policy is to meet the solvent demand of consumers with competitive products for entrepreneurial profit in the current period and in the future, aimed at long-

term market sustainability of the organization by creating a positive market image and public recognition.

The main components of sales policy are following:

- 1) sales marketing strategies (especially in terms of positioning, which is partly the argument of sales);
- 2) principles of organization of sales activities;
- 3) regulatory policy (especially in terms of sales promotion, which also applies to argumentation);
- 4) product policy;
- 5) pricing policy;
- 6) the policy of trade (distribution) (principles of channels formation for the promotion of goods);
- 7) commercial lending policy;
- 8) collection policy, which means the principles in the field of repayment receivables;
- 9) transportation policy;
- 10) organizational aspects of sales [29, p. 13–17].

From the point of view Zavyalov P.S., sales policy is divided into three closely interrelated parts:

1) the preparatory stage, which immediately precedes the turnover and sale of goods to end customers. At this stage, planning and strategy development for the implementation of the sales policy is carried out. Sales volumes are projected in accordance with the specific distribution of consumers and a certain time period (quarterly or monthly), determined by the most appropriate ways of delivering goods to wholesalers, warehouses, stores, etc. Created or determined by sales channels, formed their structure, the choice of intermediaries. On the level of planning and quality of work carried out at this stage largely depends on the success or failure of all further sales activities;

2) the stage of specific activities to organize the system of physical movement of goods from the producer to the destination of intermediary companies;

3) the stage of organizing its own sales activities, working with end consumers who buy goods that move in the sales channel of the enterprise [30, p. 288–292].

But analyzing this approach, it can be seen that the first and second stages actually duplicate the tasks of marketing distribution policy.

The authors of this work agree more with the point of view of Burtsev V., who notes that sales policy should be understood as a selected set of marketing strategies and a set of measures for the formation of the product range, pricing, demand and sales promotion, sales contracts, trade, logistics system (storage, processing, finishing, loading, transportation and unloading of goods), logistics organization and other aspects of sales [31].

The problems of sales of enterprises should be solved during the development of marketing policy. It is at this stage that decisions should be made on the choice of sales markets, sales methods and its promotion. Development of sales policy of the enterprise implies determination of priority directions, tools and methods necessary to increase sales (Figure 2).

In modern conditions, the need to apply marketing techniques to improve the efficiency of production and marketing activities of enterprises is that this activity takes place in a competitive environment.

The essence of the sales planning process is the study of market conditions and the ability of the enterprise to produce promising products that are in demand, as well as the formation of sales plans, on the basis of which supply and production plans are formed. Well-built system of organization and control of sales should provide competitiveness of the enterprise.

This requires the study of market conditions and its forecasting for the future, the search for the most effective sales channels, the creation of effective sales ties with trade institutions. The important place is given to assessment of potential opportunities of sales of the concrete goods, taking into account plans of competitors and capacity of consumer market, which is regulated by volume and terms of sale of goods [32, p. 380].

The commodity policy of the production enterprise should be carried out taking into account the information on the study of supply and demand; it is necessary to direct efforts to control the production of own products; study of the range of products manufactured by competing companies; formation of its own range of products based on market requirements; constant control of the process «production – sales»; providing packaging material and product labeling.

Pricing policy affects the commercial success of the enterprise. Therefore, before developing a pricing policy, an enterprise should analyze all the factors that influence the choice of one or another pricing policy.

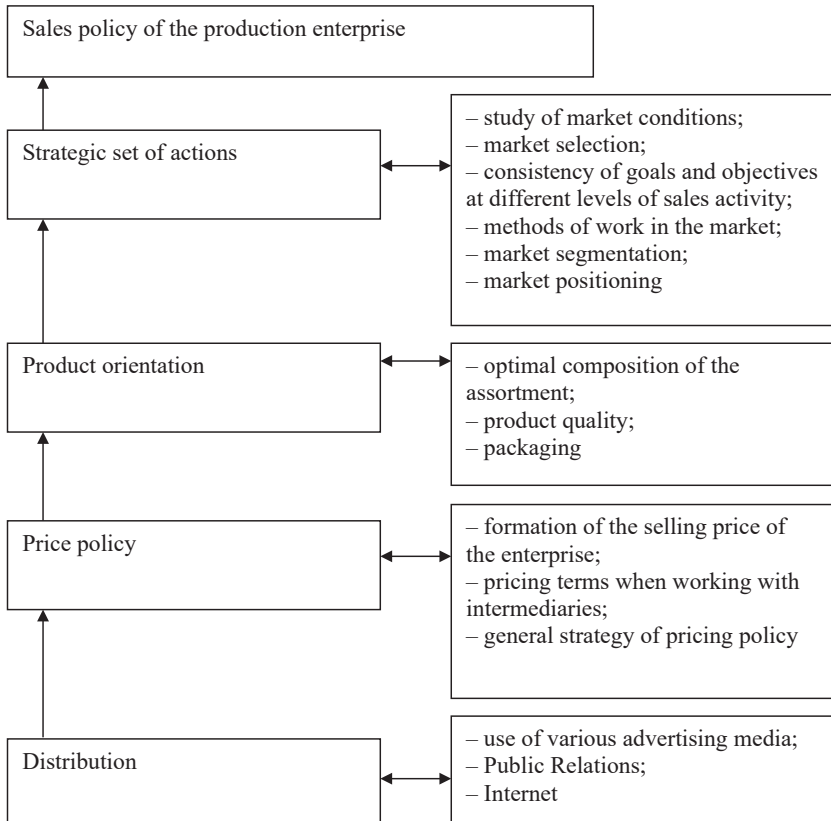


Figure 2. The components of the sales policy of the production enterprise

Source: developed by the authors of [27; 35]

Such factors include: demand; government pricing policy; product life cycle; market model; trade channels; competition; costs; pricing methods; enterprise marketing strategy. Pricing policy is an integrated system, which includes: the ratio of prices for goods within the range; use of special discounts and price changes; comparison of prices and prices of competitors; methods of price formation for new goods.

To develop an appropriate pricing policy, a company must clearly define its pricing objectives. These are derived from an analysis of the company's market position and its overall goals in that market. Therefore, pricing objectives should not be viewed as separate. They are designed to contribute to the success of the company's marketing strategy.

The use of public relations measures with the widespread use of advertising is a priority in the promotion policy of industrial enterprises.

Market management conditions require a wide range of communications that help not only to stimulate sales, but also to create a favorable image of the enterprise, to establish contacts, and to build customer loyalty. With the development of high technologies related to the Internet and the shift of users' attention towards digital content, new opportunities for promotion have appeared. The main tools that companies use to promote their products are: electronic trading platforms and bulletin boards; corporate website of the company; contextual advertising; E-mail – mailings; social media; SEO-optimization; advertising in the media; direct sales via the Internet.

Development of sales policy of the enterprise should be based on the results of analysis of existing sales system. And this analysis should be carried out not only in quantitative expression, but also in qualitative: a level of service, satisfaction and adherence of clients, efficiency of communication policy, correctness of a choice of segments of the market, efficiency of work of the trading personnel and many other things.

Sales in the marketing system is very important because it provides feedback from the market, provides the company with information about the dynamics and structure of demand, changes in the needs and preferences of customers. Development of sales policy is an integral part of the marketing program of the company [35].

As A. Tsvetaeva [36] notes, the system of sales of goods is defined as «a key link in marketing and a kind of finishing complex in all activities the firm to create, produce and bring goods to the consumer.»

The author emphasizes that the essence of sales company policy is the means of proper delivery of goods to consumers and its implementation.

In his work L. Vereshchagin understands the sales system (sales) as a system in which distribution functions are performed. At the same time, the author argues that sales activities at an industrial enterprise «are relations concerning the formation of the system of product realization,

its improvement and direct implementation of the process of delivery of finished products to target groups of consumers, including its payment at market prices» [37]. Thus, here the sales system includes a subsystem of sales marketing of the industrial enterprise and a subsystem of product distribution (construction of sales channels).

Generalizing various approaches to the marketing policy of enterprises, we propose to combine the approaches of marketing distribution policy and sales policy into the category of «marketing of sales» and give the following definition: marketing is a system of sales policy, which combines the forms of sales and sales channels, the implementation of which is carried out by coordinating the actions, interests and needs of all parties involved and is aimed at meeting the main objectives in the activities of the enterprise (Figure 3).

In the world practice in the conditions of sustainable development the associations of producers, wholesalers and retailers are widely spread for ensuring strong and long-term relations with consumers and, as a consequence, for sustainable and dynamic development of the market. For creation of such effective associations certain conditions are necessary: trust; frequency of communications; quality of communications; norms of relations. The main factor in building effective relationships is trust, as well as an understanding of the importance of a common goal.

As production and consumption develop, the mechanism of their relations becomes more complex, which is manifested in the growth and complexity of market infrastructure. Not only producers are announced, but also the process of goods movement becomes more complicated, there are marketing intermediaries who can specialize in various intermediary and auxiliary functions. And all these subjects greatly complicate the process of forming a stable and sustainable market if they act separately. Each of them in the case of market destabilization will incur corresponding losses, so they should build their activities on the principle of mutually beneficial business relationships.

The organization of an effective system of sale of goods by industrial enterprises requires a comprehensive rational approach and the solution of a number of problems, ultimately associated with the definition of the effectiveness of each component for the sales systems, their marketing orientation, in coherence of each process, which serves as a link, the overall system.

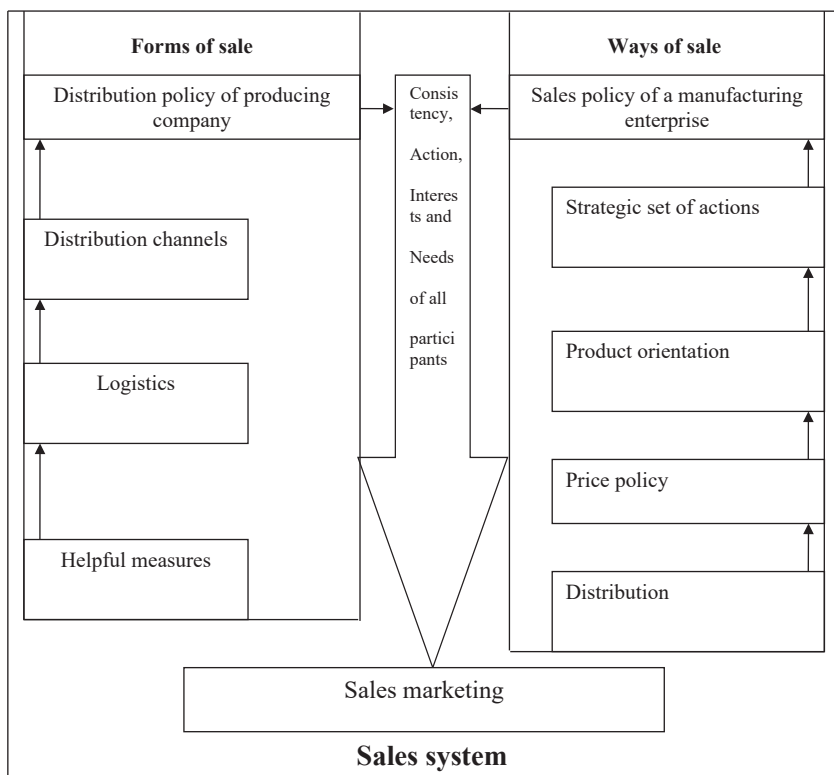


Figure 3. Marketing system of sales of industrial enterprises

Source: author's development

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